IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 1ST JANUARY 2007 / 11TH POUSHA 1928

WP(C).No. 15763 of 2006(B)

PETITIONER:

AUTO GAS ENERGY INDIA LIMITED,
REPRESENTED BY BIJU VARGHESE, THE MANAGING DIRECTOR, 39/4141, M.G.ROAD, RAVIPURAM, KOCHI 682 016.

BY ADV. SRI.R.ANILKUMAR
SRI.P.BANI

RESPONDENTS:
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1. **STATE OF KERALA, REPRESENTED BY THE SECRETARY, COMMERCIAL TAXES, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE COMMISSIONER OF COMMERTICAL TAXES, THIRUVANANTHAPURAM.**

3. **THE DEPUTY COMMISSIONER, COMMERCIAL TAXES, THEVARA, ERNAKULAM.**

4. **THE COMMERCIAL TAX OFFICER, K.V.A.T. CIRCLE IV, ERNAKULAM.**

BY GOVERNMENT PLEADER (TAXES) SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 15763 OF 2006

Dated this the 1st day of January, 2007

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiamma v. State of Kerala & Another** (O.P.No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp